

**Leslie's, Inc.**  
**2005 East Indian School Road**  
**Phoenix, Arizona 85016**

June 7, 2021

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington D.C. 20549

Attention: Jennifer López

Re: *Leslie's, Inc.*  
*Registration Statement on Form S-1 (File No. 333-256852)*

Dear Ms. López:

Leslie's, Inc., a Delaware corporation (the "Company"), respectfully requests pursuant to Rule 461 under the Securities Act of 1933, as amended, that the effective date of the Company's Registration Statement on Form S-1 (File No. 333-256852) (the "Registration Statement") be accelerated and that it be declared effective June 9, 2021 at 4:00 p.m. Eastern time, or as soon as practicable thereafter, unless we or our outside counsel, Gibson, Dunn & Crutcher LLP, request by telephone that such Registration Statement be declared effective at some other time.

Please direct any questions regarding this filing to Peter Wardle of Gibson, Dunn & Crutcher LLP at (213)229-7242.

Sincerely,

/s/ Steven M. Weddell

Steven M. Weddell  
Executive Vice President and Chief Financial Officer

cc: Michael Egeck, Chief Executive Officer  
Brad Gazaway, Senior Vice President and General Counsel  
Peter Wardle, Esq.  
Stelios Saffos, Esq.